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**From:**

**Sent:** Thursday, March 08, 2012 8:26:11 AM

**To:**

**Cc:**

**Subject:** RE: TEFRA Issues

The FPAA's will extend the time to issue affected item notices of deficiency for the 150 day petition period plus one year under section 6229(d).

A signed Form 870-LT will extend the period for issuing an affected item notice of deficiency for one year from the date we co execute the agreement under section 6229(f).

The above one year periods can be further extended at the ultimate taxable partner level (Form 1120 or 1040) using a standard Form 872 which now explicitly covers such items.